REMARKS

This application has been carefully reviewed in light of the Office Action dated July 24, 2008. In response to the Office Action's requirement for restriction, Applicants elect Group 1, Claims 1-13 drawn to a method of manufacturing a device with a magnetic layer-structure without traverse.

In view of the foregoing, it is respectfully submitted that the currently-pending claims, as herein amended, clearly define statutory subject matter. Accordingly, allowance of the currently-pending claims is now respectfully submitted to be justified, and favorable consideration is earnestly solicited.

Respectfully submitted,

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